

INDIANA

MAGNETIC MEDIA FILING REQUIREMENTS

W-2, W-2G and 1099R Reports

IN W-2 FORMAT

(REVISED September 21, 2004)

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NOTE: INDIANA ACCEPTS THE IRS 1220 FORMAT FOR W-2G'S AND 1099R'S IN THE 1220 BOOK AVAILABLE ON OUR WEBSITE. WE WILL STILL ACCEPT THEM IN THE W-2 FORMAT FOR THOSE THAT PERFER IT.

NOTE: INDIANA ACCEPTS W-2'S, W-2G'S AND 1099R'S ON MAGNETIC MEDIA. WE PREFER THESE REPORTS ON DISKETTE OR CD'S. WE ALSO ACCEPT 3480 OR 3490 CARTIDGES (E).

NOTE: FEDERAL ADVANCED EIC AND INDIANA ADVANCED EIC ARE IN THE W-2 REQUIREMENTS THIS YEAR.

INTRODUCTION:

This document provides the specifications for filing magnetic media with the Indiana Department of Revenue for State and County taxes withheld from Indiana residents.

Indiana follows the guidelines established by the Social Security Administration for filing W-2 information using the MMREF-1 format. Similar file layouts may be used for W-2G and 1099R Reports. Only the RS record is unique to Indiana.

This year we are also accepting the IRS 1220 format for W-2G's and 1099R's which are defined in a separate book.

However, if after reviewing this material you still have unanswered questions regarding the magnetic filing of W-2 reports, W-2G reports and 1099R reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656, or you may write to the following address:

MAGNETIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204-2253

The Indiana Department of Revenue accepts reports on 3 1/2 diskettes or CD's. Either may be 'zipped' for your convenience. We also accept 3480/3490E cartridges and they may be compressed if convenient. **Note - the Indiana Department of Revenue no longer accepts media filed on reel tapes.** If you currently file magnetic media with the Federal Government, we ask you to file magnetic media with the State. Indiana uses the same format for filing W-2 information as is used to file your Federal report, but uses the Indiana "RS" Record (State Information) rather than the generic RS record in the Federal format. Revenue does not process test tapes. We do not return magnetic media or notify when tapes have been processed.

Duplicate copies of the WH-3 reconciliation report must accompany all reporting in the same package with the W-2's.

February 28th or 29th of the current year is the filing deadline for the previous years reporting. If that date falls on a weekend the filing deadline moves to the following working day. The postmark date is used to determine that the filing is on time.

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
Indiana Department of Revenue
100 North Senate Avenue, N203
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 7:45 A.M. to 4:15 P.M., Monday through Friday.

FILING REQUIREMENTS FOR MAGNETIC MEDIA REPORTS:

If a magnetic media cannot be processed it will be returned to the submitter who will be given forty-five (45) days to correct and return the report to the Indiana Department of Revenue.

An external label must be on each cartridge, CD or diskette submitted. Labels may be typed or handwritten, but should be legible and contain all of the information requested.

EXTERNAL LABEL FOR DISKETTES OR CD'S

File Name: W2REPORT or W-2GREPORT or 1099R REPORT
State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Total Number of Diskettes

EXTERNAL LABEL FOR CARTRIDGES – 3480 or 3490 (E)

State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Record Length: 512
Block Size: 23040 (45 Logical records per block)

Note: Cartridges should be unlabeled.
Multiple-cartridge files are not accepted.

MAILING ADDRESS:

Completed packets containing the WH-3 Annual Reconciliation Form in duplicate and properly labeled magnetic media should be mailed to the following address. (Note - a label is included as part of the WH-3 Annual Reconciliation Form for the purpose of mailing magnetic media.)

INDIANA DEPARTMENT OF REVENUE
ATTN: MAGNETIC FILING COORDINATOR
P.O. BOX 6108
INDIANANPOLIS, IN 46206-6108

FILING SPECIFICATIONS FOR W-2 REPORTS

There are four basic record code types used when filing W-2 magnetic media.

Code RA - Identifies the organization submitting the file. The Code RA record must be the first record in the file.

Code RE - Identifies the employer whose employee wage and tax information is being reported. **Generate a new code RE record for each different Employer.** Do not create a Code RE record for an employer that does not have at least one employee with monies to report.

Code RS – The Indiana Supplemental record containing required State and County information for each Indiana employee.

Code RF - Indicates the end of the file. It must be the last data record on the file.

For these reasons the RA, the RE and the RF records may be exactly the same as the records submitted to the Federal Government. Only the RS record is unique to Indiana.

Each record is 512 characters in length beginning in position 1 and ending in position 512.

All files submitted on diskettes or CD's should have a CR/LF at the end of each record. That cannot be included in cartridge files as it would alter the record length.

CODE RS – STATE RECORD

Location	Field	Length	Specifications
1 – 2	Record Identifier	2	Constant “RS”.
3 – 4	State Code	2	Constant “18”.
5 – 9	Blank	5	Fill with blanks.
10 – 18	Social Security Number	9	Enter the employee’s SSN.
19 – 33	Employee First Name	15	Enter the employee’s first name. Left justify and fill with blanks.
34 – 48	Employee Middle Name or Initial.	15	Enter the employee’s middle name or initial. Left justify and fill with blanks. Otherwise, fill with blanks.
49 – 68	Employee Last Name	20	Enter the employee’s last name Left justify and fill with blanks.

69 – 72	Suffix	4	If applicable, enter the employee's alphabetic suffix. Example: Sr., Jr. Left justify and fill with blanks.
73 – 94	Location Address	22	Enter the employee's location address (Suite, Apartment Number, etc.). Leave blank if none.
95 – 116	Street Address	22	Enter the employee's street address. Left justify and fill with blanks.
117 – 138	City	22	Enter the employee's city. Left justify and fill with blanks.
139 – 140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as Shown in Appendix B. If foreign, fill with blanks.
141 – 145	Zip Code	5	Enter the employee's zip code. For a foreign address, blank fill.
146 – 149	Zip Code Extension	4	Enter the employee's four – digit extension of the Zip Code. If not applicable, fill with blanks.
150 – 154	Blank	5	Fill with blanks. Reserved for SSA use.
155 – 177	Foreign Country/ Province	23	If applicable, enter the employee's foreign country/province.
178 – 192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193 – 203	Box 9 - Advanced Fed EIC	11	Right justify and zero fill or blank.
204 – 273	Blank	70	Fill with blanks.
274 – 275	State Code	2	Constant "18".
276 – 286	State Taxable Wages	11	Right justify and zero fill.

287 – 297	State Tax Withheld	11	Right justify and zero fill.
298 – 306	Blank	9	Fill with blanks.
307 – 308	County Code	2	Enter the appropriate county code from Appendix A
309 – 319	County Taxable Wages	11	Right justify and zero fill.
320 – 330	County Tax Withheld	11	Right justify and zero fill.
331 – 340	Employer TID	10	Employer Taxpayer ID (TID) Does not include the 3 digit location
341 – 351	Box 19b – State Adv. EIC	11	Right justify and zero fill or blank.
352 – 356	Box 20b – Adv. EIC ID	5	Constant “INADV” or blank.
357 – 512	Blank	156	Fill with blanks.

MULTIPLE RS RECORDS

Some employees may have earnings that are too large to be stored in one RS record. In that case two RS records should be created for that employee dividing the State income and withholding between two records. The second record should follow the first record immediately.

Only one RS record for county tax withheld is required. Tax returns use the county of residence or work as of January 1 to calculate county tax rates.

2004 Indiana County Income Tax Rates and County Codes

*These rates have changed from last year's chart.

County Code #	County Name	Resident Rate	Nonresident Rate
01	Adams	.01124*	.00674*
02	Allen	.01	.0055
03	Bartholomew	.01	.0025
04	Benton	.0127*	.0052*
05	Blackford	.01305*	.00555*
06	Boone	.01	.0025
07	Brown	.0125	.005
08	Carroll	.011	.0035
09	Cass	.015*	.0075*
10	Clark	.01375*	.00625*
11	Clay	.0125*	.0025
12	Clinton	.01375*	.00625*
13	Crawford	.01	.005
14	Daviess	.01375*	.00375*
15	Dearborn	.006	.0015
16	Decatur	.0129*	.0054*
17	DeKalb	.01375*	.00625*
18	Delaware	.00925*	.00475*
19	Dubois	.01	.0055
20	Elkhart	.015*	.005
21	Fayette	.0137*	.0062*
22	Floyd	.0115*	.0065*
23	Fountain	.0105*	.003*
24	Franklin	.0125	.005
25	Fulton	.0143*	.0068*
26	Gibson	.005	.005
27	Grant	.0125*	.005*
28	Greene	.01	.0025
29	Hamilton	.01	.0025
30	Hancock	.0115	.004
31	Harrison	.01	.005
32	Hendricks	.01325*	.00575*
33	Henry	.01	.0025
34	Howard	.009	.00375
35	Huntington	.0125	.005
36	Jackson	.0135	.005
37	Jasper	.01	.0025
38	Jay	.0125	.005
39	Jefferson	.00175*	.00175*
40	Jennings	.0125	.005
41	Johnson	.01	.0025
42	Knox	.0085*	.005875*
43	Kosciusko	.01	.00475
44	LaGrange	.01325*	.00575*
45	Lake	NA	NA
46	LaPorte	.0095	.007
47	Lawrence	.01	.0025
48	Madison	.01125*	.00375*
49	Marion	.007	.00175
50	Marshall	.0125*	.0025
51	Martin	.01	.004

County Code #	County Name	Resident Rate	Nonresident Rate
52	Miami	.0104*	.0059*
53	Monroe	.01	.0025
54	Montgomery	.01	.0025
55	Morgan	.0117*	.0042*
56	Newton	.01	.0025
57	Noble	.01375*	.00625*
58	Ohio	.01	.0025
59	Orange	.0125	.005
60	Owen	.0125	.005
61	Parke	.01375*	.00625*
62	Perry	.01	.00625
63	Pike	.004	.004
64	Porter	.0025*	.0025*
65	Posey	NA	NA
66	Pulaski	.0173*	.0068*
67	Putnam	.0125	.005
68	Randolph	.015	.0075
69	Ripley	.01315*	.00565*
70	Rush	.0125	.005
71	St. Joseph	.008	.0035
72	Scott	.0116*	.0041*
73	Shelby	.0125	.005
74	Spencer	.008	.00575
75	Starke	.01	.0075
76	Steuben	.0127*	.0052*
77	Sullivan	NA	NA
78	Switzerland	.01	.0025
79	Tippecanoe	.01	.0055
80	Tipton	.0129*	.0054*
81	Union	.015	.005
82	Vanderburgh	.01	.0025
83	Vermillion	.001	.001
84	Vigo	.0125*	.0075*
85	Wabash	.015*	.0075*
86	Warren	.0125	.005
87	Warrick	.005	.005
88	Washington	.015*	.0075*
89	Wayne	.015	.005
90	Wells	.0145*	.007*
91	White	.0125	.005
92	Whitley	.012	.0045

00 All Other States except the following:

94 Illinois
95 Kentucky
96 Michigan
97 Ohio
98 Pennsylvania
99 Wisconsin

New County to adopt a tax:

39 Jefferson

APPENDIX B - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM. CODE		ABBR.	NUM. CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
DISTRICT OF COLUMBIA	DC	11	NORTH CAROLINA	NC	37
FLORIDA	FL	12	NORTH DAKOTA	ND	38
GEORGIA	GA	13	OHIO	OH	39
HAWAII	HI	15	OKLAHOMA	OK	40
IDAHO	ID	16	OREGON	OR	41
ILLINOIS	IL	17	PENNSYLVANIA	PA	42
INDIANA	IN	18	RHODE ISLAND	RI	44
IOWA	IA	19	SOUTH CAROLINA	SC	45
KANSAS	KS	20	TENNESSEE	TN	47
KENTUCKY	KY	21	TEXAS	TX	48
LOUISIANA	LA	22	UTAH	UT	49
MAINE	ME	23	VERMONT	VT	50
MARYLAND	MD	24	VIRGINIA	VA	51
MASSACHUSETTS	MA	25	WASHINGTON	WA	53
MICHIGAN	MI	26	WEST VIRGINIA	WV	54
MINNESOTA	MN	27	WISCONSIN	WI	55
MISSISSIPPI	MS	28	WYOMING	WY	56
MISSOURI	MO	29			

TERRITORIES AND POSSESSIONS

AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVINCES

ALBERTA	AB
BRITISH COLUMBIA	BC
LABRADOR	LB
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND	NF
NOVA SCOTIA	NS
NORTHWEST TERRITORY	NT
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
PROVINCE OF QUEBEC	PQ
SASKATCHEWAN	SK
YUKON TERRITORY	YT

FILING SPECIFICATIONS FOR W-2G REPORTS

There are four basic record code types used when filing W-2G magnetic media.

Code 2G – The Code 2G record must be the first record in the file. The 2G constant in the first two positions replaces the constant RA to identify the submitter of the gaming records.

Code RE - Identifies the casino reporting gaming winnings with Indiana State tax withheld.

Code RS – The Indiana Supplemental record containing required State information for each taxpayer for whom Indiana State taxes have been withheld.

Code RF - Indicates the end of the file. It must be the last data record on the file.

For these reasons the 2G (RA), the RE and the RF records may be exactly the same as the records submitted to the Federal Government. Only the RS record is unique to Indiana.

Each record is 512 characters in length beginning in position 1 and ending in position 512.

All files submitted on diskettes or CD's should have a CR/LF at the end of each record. That cannot be included in cartridge files as it would alter the record length.

CODE RS – STATE RECORD

Location	Field	Length	Specifications
1 – 2	Record Identifier	2	Constant “RS”.
3 – 4	State Code	2	Constant “18”.
5 – 9	Blank	5	Fill with blanks.
10 – 18	Social Security Number	9	Enter the recipient’s SSN.
19 – 33	Recipient’s First Name	15	Enter the recipient’s first name. Left justify and fill with blanks.
34 – 48	Recipient’s Middle Name or Initial	15	Enter the recipient’s middle name or initial. Left justify and fill with blanks. Otherwise, fill with blanks.
49 – 68	Recipient’s Last Name	20	Enter the recipient’s last name Left justify and fill with blanks.
69 – 72	Suffix	4	If applicable, enter the recipient’s alphabetic suffix. Example: Sr., Jr. Left justify and fill with blanks.

73 – 94	Location Address	22	Enter the recipient’s location address (Suite, Apartment Number, etc.). Leave blank if none.
95 – 116	Street Address	22	Enter the recipient’s street address. Left justify and fill with blanks.
117 – 138	City	22	Enter the recipient’s city. Left justify and fill with blanks.
139 – 140	State Abbreviation	2	Enter the recipient’s state. Use a postal abbreviation as Shown in Appendix B. If foreign, fill with blanks.
141 – 145	Zip Code	5	Enter the recipient’s zip code. For a foreign address, blank fill.
146 – 149	Zip Code Extension	4	Enter the recipient’s four – digit extension of the Zip Code. If not applicable, fill with blanks.
150 – 154	Blank	5	Fill with blanks.
155 – 177	Foreign Country/ Province	23	If applicable, enter the recipient’s foreign country/province.
178 – 192	Foreign Postal Code	15	Enter the recipient’s foreign postal code. Left justify and fill with blanks. Otherwise, fill with blanks.
193 – 273	Blank	11	Fill with blanks.
274 – 275	State Code	2	Constant “18”.
276 – 286	State Taxable Revenues	11	Right justify and zero fill.
287 – 297	State Tax Withheld	11	Right justify and zero fill.
298 – 330	Blank	33	Fill with blanks.
331 – 340	Casino TID	10	Casino ID (TID) Does not include the 3 digit location
341 – 512	Blank	172	Fill with blanks.

FILING SPECIFICATIONS FOR 1099R REPORTS

There are four basic record code types used when filing magnetic media.

Code 99 – The Code 99 record must be the first data record filed. The 99 constant in the first two positions replaces the RA to identify the submitter of the retirement records.

Code RE – Identifies the Company reporting retirement income with Indiana State tax withheld.

Code RS – Indiana Supplemental record containing required State information for each taxpayer for whom Indiana State taxes have been withheld.

Code RF - Indicates the end of the file. It must be the last record on the file.

For these reasons the 99 (RA), the RE and the RF records may be exactly the same as the records submitted to the Federal Government. Only the RS record is unique to Indiana.

Each record is 512 characters in length beginning in position 1 and ending in position 512.

All files submitted on diskettes or CD's should have a CR/LF at the end of each record. That cannot be included in cartridge files as it would alter the record length.

CODE RS – STATE RECORD

Location	Field	Length	Specifications
1 – 2	Record Identifier	2	Constant “RS”.
3 – 4	State Code	2	Constant “18”.
5 – 9	Blank	5	Fill with blanks.
10 – 18	Social Security Number	9	Enter the taxpayer’s SSN.

The name beginning in position 19 may be entered as three separate fields or as one 50 byte field.

19 – 33	Taxpayer’s First Name	15	Enter the taxpayer’s first name. Left justify and fill with blanks.
34 – 48	Taxpayer’s Middle Name or Initial	15	Enter the taxpayer’s middle name or initial. Left justify and fill with blanks. Otherwise, fill with blanks.

49 – 68	Taxpayer's Last Name	20	Enter the taxpayer's last name Left justify and fill with blanks.
19 – 68	Taxpayer's Name	50	Enter the taxpayer's name. Left justify and fill with blanks.
69 – 72	Suffix	4	If applicable, enter the taxpayer's alphabetic suffix. Example: Sr., Jr. Left justify and fill with blanks.
73 – 94	Location Address	22	Enter the taxpayer's location address (Suite, Apartment Number, etc.). Leave blank if none.
95 – 116	Street Address	22	Enter the taxpayer's street address. Left justify and fill with blanks.
117 – 138	City	22	Enter the taxpayer's city. Left justify and fill with blanks.
139 – 140	State Abbreviation	2	Enter the taxpayer's state. Use a postal abbreviation as Shown in Appendix B. If foreign, fill with blanks.
141 – 145	Zip Code	5	Enter the taxpayer's zip code. For a foreign address, blank fill.
146 – 149	Zip Code Extension	4	Enter the taxpayer's four – digit extension of the Zip Code. If not applicable, fill with blanks.
150 – 154	Blank	5	Fill with blanks.
155 – 177	Foreign Country/Province	23	If applicable enter the taxpayer's foreign county or province. Left justify, fill with blanks. Otherwise fill with blanks.
178 – 192	Foreign Postal Code	15	If applicable, enter the taxpayer's foreign postal code. Left justify, fill with blanks. Otherwise fill with blanks.
193 – 273	Blank	81	Fill with blanks.

274 – 275	State Code	2	Constant “18”.
276 – 286	State Taxable Revenues	11	Right justify and zero fill.
287 – 297	State Tax Withheld	11	Right justify and zero fill.
298 – 330	Blank	33	Fill with blanks.
331 – 340	Company TID	10	Company ID (TID) Does not include the 3 digit location
341 – 512	Blank	172	Fill with blanks.